



Department Updates

March 2021

Finance

Jodi Busch Finance Director

Spring time is audit time in the Finance Department. In addition to daily duties, staff has been very busy reconciling accounts and closing out 2020. The Highway audit fieldwork by our external auditors, CliftonLarsonAllen, will be conducted the week of March 22nd. The county-wide audit will commence April 19th.

Due to Covid, the county-wide audit has changed a bit from previous years. In the past, staff from CLA were onsite for approximately 3 weeks conducting fieldwork, which includes reviewing audit workpapers and reconcili-

ations, testing internal controls, and reviewing grant activity. However, last year CLA staff worked remotely and we provided all documentation to them electronically. This year we expect there to be a blend of the two. We will continue to provide everything electronically, but they may be onsite here and there for questions and testing.

Based on the information we will provide them, Financial Statements will be developed, compiled and submitted to various agencies with a deadline of July 31st. We strive to continually receive an unmodified audit opinion which is the highest rating that can be received by Generally Accepted

Accounting Principle (GAAP) standards. This score helps our bond rating as well as grant eligibility.

We continue to work on eliminating the Segregation of Duties finding in our Financial Statements. This finding is due to limited staffing in various areas of the county. With the 2019 audit, we assessed the payroll functions of the County. With the 2020 audit, our focus will turn to the receipting functions. In the upcoming months, assessments will be performed and changes in processes will be implemented as needed.

In This Issue:

Finance	1
Forestry	
Veterans Service Office	2
Treasurer	

Forestry

John Cisek Forest Administrator

Timber sale activity was absent this past winter. Only one sale remains on the books at this time.

Timber sale set-up con-

tinues to be carried out by DNR Forester, Janette Cain, and we are planning on a spring timber sale bid opening.

The draft of the 2021-2035 County Forest 15 year plan is out for re-

view and comment until April 1st, 2021. The draft plan is available for viewing on the forestry webpage.

Veterans Service Office

Scott Bachowski, Veterans Service Officer

2020 Completed Work - In 2020, the Veterans Service Office despite the pandemic, processed 136 Department of Veteran Affairs (DVA) Service-Connected disability claims, 21 DVA Non-Service Connected Disability Pension claims, 103 medical applications, 50 grave marker applications, and 24 burial reimbursement applications. We also registered 92 new county veterans into our database; this is an impressive number of new veterans being exposed to the benefits they have earned. Our workload throughout the pandemic has not dropped off at all; in fact, we are actually up from previous years in certain tasks. We have succeeded in the new “norm”; by working through the mail, fax, and email with our Veterans. We really hope we can reopen May 1, 2021. My plan will be to schedule all appointments so there is time between clients to sanitize while using masks and plastic barriers.

Treasurer

Vonnie Ritchie, Treasurer

Tax collections

Tax collections are consistent with the collection in the past 5 years. See the tax roll comparison below.

TAX ROLL COMPARISON

Tax Year/Year Due	2016-2017	2017/2018	2018/2019	2019/2020	2020/2021
State Tax	673,355	0	0	0	0
County Tax	20,210,095	20,916,813	21,315,394	21,955,284	22,199,960
Muni Tax	19,354,677	19,950,896	20,980,904	21,022,651	21,653,223
Special Districts	376,312	371,818	478,297	444,177	476,234
Schools	40,570,908	42,771,907	44,540,218	45,349,264	44,668,270
WITC	1,473,720	1,530,050	1,601,112	1,663,511	1,725,638
Total Levied Taxes	82,659,067	85,541,484	88,915,926	90,434,886	90,723,326
Omitted/70.43 Corrections	24,603	56,116	2,920	15,472	-1,581
Special Assessments/Charges/DU	658,412	795,858	789,312	866,963	944,769
MFL	172,902	186,366	190,347	211,661	223,034
Total Tax Roll	83,514,984	86,579,824	89,898,506	91,528,983	91,889,548
Credits paid by State:					
Lottery Credits	1,777,606	1,726,576	2,469,995	2,819,270	2,367,333
First Dollar Credits	1,602,265	1,670,700	1,718,419	1,711,972	1,618,303
State Credits	6,887,837	7,782,872	7,872,704	8,110,179	8,219,011
Due After Credits	73,247,276	75,399,675	77,837,388	78,887,561	79,684,901
Taxes Paid to Muni's	52,689,846	56,178,498	55,508,672	55,297,601	57,256,344
% paid by January 31st	71.93%	74.51%	71.31%	70.10%	71.85%
Balance Due Feb	20,557,430	19,221,177	22,328,716	23,589,960	22,428,557
% unpaid February 1st	28.07%	25.49%	28.69%	29.90%	28.15%
Unpaid December 31 Year Due	582,283	538,374	584,169	536,079	
% unpaid 12/31 year due	0.6972%	0.6218%	0.6498%	0.5857%	
Unpaid 12/31/2020	26,984	91,832	283,544	536,079	
% unpaid 12/31/2020	0.0323%	0.1061%	0.3154%	0.5857%	

ACT-185

Last year with ACT-185 resolution to waive the interest and penalty until October 1st, 71 parcels (44 taxpayers) in the amount of \$41,570 remain delinquent as of March 1st. This was available only to those who made the 1st installment on time. If you wish to see a list of those parcels, we have them available in our office.

TAX DEED

Last year because of Covid-19 we did not go through with the In-Rem tax foreclosure process because of the Governor's ban on foreclosures. Only 22 parcels with 2016 delinquent taxes are unpaid that will be included with the 2017 delinquent taxes on this year's list. The In-Rem foreclosure publication will be done in the near future.